



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: SANITARY DISTRICT NO. 3, TOWN OF PEWAUKEE WATER UTILITY

Principal Office: W240N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** SANITARY DISTRICT NO. 3, TOWN OF PEWAUKEE WATER UTILITY**Utility Address:** W240N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072**When was utility organized?** 4/14/1977**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** CAROL PLANT**Title:** ADMINISTRATIVE ASSISTANT**Office Address:**W240N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072**Telephone:** (414) 691 - 0804**Fax Number:** (414) 691 - 5720**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** ROTROFF JEANSON & COMPANY, SC**Title:****Office Address:** ROTROFF JEANSON & COMPANY, SCW239N1690 BUSSE ROAD  
WAUKESHA, WI 53188**Telephone:** (414) 523 - 4090**Fax Number:** (414) 523 - 4093**E-mail Address:** mike@rotroffjeanson.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** ROTROFF JEANSON & COMPANY, SC**Title:****Office Address:** ROTROFF JEANSON & COMPANY, SCW239N1690 BUSSE ROAD  
WAUKESHA, WI 53188**Telephone:** (414) 523 - 4090**Fax Number:** (414) 523 - 4093**E-mail Address:** mike@rotroffjeanson.com**Date of most recent audit report:** 3/26/1999**Period covered by most recent audit:** Year Ended December 31, 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** JANE MUELLER**Title:** SUPERINTENDENT**Office Address:**W240N3065 PEWAUKEE RD  
PEWAUKEE, WI 53072**Telephone:** (414) 691 - 0804**Fax Number:** (414) 691 - 5720**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

MARILYN BRIEST, COMMISSIONER

JAMES ENGMAN, PRESIDENT

MICHAEL THEISEN, COMMISSIONER

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**Is sewer service rendered by the utility? YES****If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO**

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	756,882	668,282	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	387,014	353,413	<b>2</b>
Depreciation Expense (403)	322,804	302,057	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	9,397	9,200	<b>5</b>
<b>Total Operating Expenses</b>	<b>719,215</b>	<b>664,670</b>	
<b>Net Operating Income</b>	<b>37,667</b>	<b>3,612</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>37,667</b>	<b>3,612</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	774,415	594,562	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	428,151	420,879	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>1,202,566</b>	<b>1,015,441</b>	
<b>Total Income</b>	<b>1,240,233</b>	<b>1,019,053</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,240,233</b>	<b>1,019,053</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	592,318	513,809	<b>14</b>
Amortization of Debt Discount and Expense (428)	35,466	48,390	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	184,361	133,260	<b>19</b>
<b>Total Interest Charges</b>	<b>443,423</b>	<b>428,939</b>	
<b>Net Income</b>	<b>796,810</b>	<b>590,114</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	986,410	396,296	<b>20</b>
Balance Transferred from Income (433)	796,810	590,114	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,783,220</b>	<b>986,410</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
Non-regulated sewer department net income	518,485	3
General tax levy for sewer debt service	255,930	4
<b>Total (Acct. 417):</b>	774,415	
<b>Nonoperating Rental Income (418):</b>		
NONE		5
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest on certificates of deposit, State of Wisconsin Pool and bank accounts	380,955	6
Interest on special assessments paid in installments	47,196	7
<b>Total (Acct. 419):</b>	428,151	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		8
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	756,882	0	0	0	756,882	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>756,882</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>756,882</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	39,062	50,705	<b>89,767</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses	15,971	40,756	<b>56,727</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	2,955		<b>2,955</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	91,461	(91,461)	<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>149,449</b>	<b>0</b>	<b>149,449</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	18,253,226	17,495,157	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,957,272	1,652,385	<b>2</b>
<b>Net Utility Plant</b>	<b>16,295,954</b>	<b>15,842,772</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	28,740,066	24,282,495	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,784,903	2,442,766	<b>4</b>
<b>Net Nonutility Property</b>	<b>25,955,163</b>	<b>21,839,729</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	2,596,172	2,323,299	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>28,551,335</b>	<b>24,163,028</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	6,396,063	2,444,854	<b>8</b>
Temporary Cash Investments (132)	1,160,000	3,963,000	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	129,580	116,691	<b>11</b>
Other Accounts Receivable (143)	371,787	550,495	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	168,349	230,381	<b>14</b>
Materials and Supplies (150)	2,268	5,108	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	36,889	60,015	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>8,264,936</b>	<b>7,370,544</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	91,865	127,330	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	51,471	82,010	<b>20</b>
<b>Total Deferred Debits</b>	<b>143,336</b>	<b>209,340</b>	
<b>Total Assets and Other Debits</b>	<b>53,255,561</b>	<b>47,585,684</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	23,316	23,316	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,783,220	986,410	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,806,536</b>	<b>1,009,726</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	10,654,786	8,861,863	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	3,266,871	3,325,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>13,921,657</b>	<b>12,186,863</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	232,681	516,741	<b>28</b>
Payables to Municipality (233)	3,916	6,551	<b>29</b>
Customer Deposits (235)	271	2,518	<b>30</b>
Taxes Accrued (236)	5,222	6,874	<b>31</b>
Interest Accrued (237)	134,166	112,684	<b>32</b>
Other Current and Accrued Liabilities (238)	8,156	5,595	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>384,412</b>	<b>650,963</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	548,762	631,008	<b>35</b>
Other Deferred Credits (253)	0	7,500	<b>36</b>
<b>Total Deferred Credits</b>	<b>548,762</b>	<b>638,508</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		<b>37</b>
Injuries and Damages Reserve (262)	0		<b>38</b>
Pensions and Benefits Reserve (263)	0	0	<b>39</b>
Miscellaneous Operating Reserves (265)	0		<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	36,594,194	33,099,624	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>53,255,561</b>	<b>47,585,684</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	18,053,538	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	199,688				<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>18,253,226</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,957,272	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>1,957,272</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>16,295,954</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,652,385				<b>1,652,385</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	322,804				<b>322,804</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Expense	7,355				<b>7,355</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>330,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>330,159</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	25,272				<b>25,272</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>25,272</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,272</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,957,272</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,957,272</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	24,282,495	4,457,571		<b>28,740,066</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>24,282,495</b>	<b>4,457,571</b>	<b>0</b>	<b>28,740,066</b>	
Less accum. prov. depr. & amort. (122)	2,442,766	342,137		<b>2,784,903</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>21,839,729</b>	<b>4,115,434</b>	<b>0</b>	<b>25,955,163</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	2,268	5,108	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>2,268</b>	<b>5,108</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1983	230	428	87	1
1987	449	428	0	2
1990	4,180	428	4,393	3
1992	3,163	428	7,028	4
1993	17,649	428	11,227	5
1994	5,046	428	33,252	6
1995	4,749	428	35,878	7
<b>Total</b>			<b>91,865</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	8
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	23,316	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>23,316</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Corporate Purpose Bonds 1994	12/01/1994	12/01/2010	6.21%	2,200,000	<b>1</b>
Corporate Purpose Bonds 1995	09/01/1995	06/01/2011	5.20%	2,100,000	<b>2</b>
Sewer System Revenue Bonds	10/09/1996	05/01/2016	3.21%	6,354,786	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>10,654,786</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
G.O. Promissory Notes 1993	08/30/1993	09/01/2000	3.90%	1,500,000	<b>1</b>
G.O. Promissory Notes 1998	04/09/1998	05/01/2016	3.16%	816,871	<b>2</b>
G.O. Promissory Notes 1992	06/01/1992	09/01/2001	5.31%	950,000	<b>3</b>
<b>Total for Account 224</b>				<b><u>3,266,871</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	6,874	1
<b>Accruals:</b>		
Charged water department expense	9,397	2
Charged electric department expense		3
Charged sewer department expense	5,259	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>14,656</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	15,352	7
PSC Remainder Assessment	956	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>16,308</b>	
<b>Balance end of year</b>	<b>5,222</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

<b>Description of Issue (a)</b>	<b>Interest Accrued Balance First of Year (b)</b>	<b>Interest Accrued During Year (c)</b>	<b>Interest Paid During Year (d)</b>	<b>Interest Accrued Balance End of Year (e)</b>	
<b>Bonds (221)</b>					
Corporate Purpose Bonds 1994	11,321	135,850	135,850	<b>11,321</b>	<b>1</b>
Corporate Purpose Bonds 1995	9,054	108,650	108,650	<b>9,054</b>	<b>2</b>
Sewer System Revenue Bonds	23,823	178,331	168,323	<b>33,831</b>	<b>3</b>
<b>Subtotal</b>	<b>44,198</b>	<b>422,831</b>	<b>412,823</b>	<b>54,206</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			<b>0</b>	<b>4</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
G.O. Promissory Notes 1992	20,204	58,846	60,613	<b>18,437</b>	<b>5</b>
G.O. Promissory Notes 1993	32,467	86,808	97,400	<b>21,875</b>	<b>6</b>
Intermunicipal Agreement w/ Village of Pewaukee	15,815	23,833		<b>39,648</b>	<b>7</b>
<b>Subtotal</b>	<b>68,486</b>	<b>169,487</b>	<b>158,013</b>	<b>79,960</b>	
<b>Notes Payable (231)</b>					
NONE	0			<b>0</b>	<b>8</b>
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>112,684</b>	<b>592,318</b>	<b>570,836</b>	<b>134,166</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	14,596,946	0	0	18,502,678	0	<b>33,099,624</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	137,908			133,310		<b>271,218</b>	<b>2</b>
For Mains	629,332			1,030,667		<b>1,659,999</b>	<b>3</b>
<b>Other (specify):</b>							
Hydrants	99,171					<b>99,171</b>	<b>4</b>
Reserve capacity assessments	408,749			639,023		<b>1,047,772</b>	<b>5</b>
Pumping equipment	0			195,771		<b>195,771</b>	<b>6</b>
Sewage lift station	0			220,639		<b>220,639</b>	<b>7</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>8</b>
<b>Balance End of Year</b>	<b>15,872,106</b>	<b>0</b>	<b>0</b>	<b>20,722,088</b>	<b>0</b>	<b>36,594,194</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	213,643			1,643,573		<b>1,857,216</b>	<b>9</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special assessments receivable	2,596,172	2
<b>Total (Acct. 124):</b>	<b>2,596,172</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	129,580	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>129,580</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	324,096	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
Due from developers and contractors	47,691	11
<b>Total (Acct. 143):</b>	<b>371,787</b>	
<b>Receivables from Municipality (145):</b>		
Special assessments and delinquent user charges placed on 1998 tax roll	168,349	12
<b>Total (Acct. 145):</b>	<b>168,349</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
Review and preliminary design fees for potential future system expansion	51,471	15
<b>Total (Acct. 183):</b>	<b>51,471</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
Engineering services for District provided by Town Engineer	2,493	16
Overpayment of 1998 public fire protection provided to Town	688	17
Operating expenses paid by Town on District's behalf	735	18
<b>Total (Acct. 233):</b>	<b>3,916</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	17,765,018	0	0	0	<b>17,765,018</b>	<b>1</b>
Materials and Supplies	3,688	0	0	0	<b>3,688</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,804,828	0	0	0	<b>1,804,828</b>	<b>4</b>
Customer Advances for Construction	171,282				<b>171,282</b>	<b>5</b>
Contributions in Aid of Construction	15,234,526	0	0	0	<b>15,234,526</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>558,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>558,070</b>	
Net Operating Income	37,667	0	0	0	<b>37,667</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.75%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.75%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	23,316	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,384,815	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,408,131</b>	
<b>Net Income</b>		
Net Income	796,810	5
<b>Percent Return on Proprietary Capital</b>	<b>56.59%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

During 1998 the District finalized an intermunicipal agreement with the Village of Pewaukee for upgrade of a Village pumpstation. The upgrade, which will provide additional capacity for the District, is being financed by the Village. The District's proportionate share of costs is included with the District's long-term debt.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

In 1999, the Town of Pewaukee was incorporated and became the City of Pewaukee. The Sanitary District was dissolved and became a division of the City.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

Interest on Long-Term Debt (427)

Interest Charged to Construction (432):

These accounts increased significantly as a result of the 1998 construction related to the upgrade and expansion of the Fox River Water Pollution Control Center Facility. The District's proportionate share of 1998 costs totaled \$1,792,923 and was financed by additional draws from sewer revenue bonds. Total draws through 12/31/98 were \$6,354,786. The interest that accrued on these bonds has been capitalized as part of the cost of the project.

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### Income Statement Account Details (Page F-02)

Income from Non-Utility Operations (417):

Income from non-utility operations increased substantially due to the net income generated by the District's sewer department; \$518,485 in 1998 compared to \$352,822 in 1997. The increase was a combination of factors: (1) Sewer rates increased 9% in 1998, (2) The number of customers increased approximately 10% while (3) operational and maintenance costs increased only 5%.

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### Balance Sheet (Page F-06)

Other Current and Accrued Assets (170):

Accrued Interest Receivable on Investments - \$36,889. This is a significant decrease from the prior year's \$60,015. The decrease is attributable to the change in composition of the District's cash and investments. At December 31, 1997 interest accrued on the District's certificates of deposit, which totaled \$3,963,000. At December 31, 1998 only \$1,160,000 was invested in certificates of deposit, on which interest had accrued, whereas \$6,396,063 was maintained in bank and savings accounts.

Account Payable (232):

Accounts payable decreased from \$516,741 to \$232,681 due to the decrease in District projects from 1997 to 1998. The balance owed for construction contracts at December 31, 1997 was \$319,064. At December 31, 1998 this was only \$38,004.

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

#### Other Accounts Receivables (143):

Other accounts receivable decreased from \$550,495 to \$371,787 from December 31, 1997 to December 31, 1998. The 1997 balance included \$173,458 due from another municipality for its pro rata share of a common sewer interceptor. This was paid to the District in 1998.

#### Receivables from Municipality (145):

The amount due from the Town decreased from \$230,381 to \$168,349. The primary reason was that 1997 was the tenth and final year the District would be receiving installments for several of its larger special assessment rolls. These had been included on and received from the Town as part of its tax roll.

#### Other Deferred Debits:

This account decreased from \$82,010 to \$51,471 primarily due to the write-off of engineering and design costs from prior years. These costs had been for construction of a "future" water tower, which in 1998 was abandoned.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

June 7, 1999

Ms. Carol Plant, Administrative Assistant  
Town of Pewaukee Sanitary District  
W240N3065 Pewaukee Road  
Pewaukee, WI 53072-4098

1998 Analytical Review DWCCA-4625-PJL

Dear Ms. Plant:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review, we noted that while you report \$7,298 for retirements during the year for Account 345, Services, in column (e) of the Water Utility Plant in Service schedule on page W-8, you do not report any services as removed or permanently disconnected during the year in column (e) of the Services schedule on page W-16. Please explain and provide all related annual report corrections.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\6 7 1999 rev letters L 1.doc

Response received 6/11/99.  
Should be 6 1" services retired.  
Review closed.  
PJL

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	743,663	1
<b>Total Sales of Water</b>	<b>743,663</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,982	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	11,237	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>13,219</b>	
<b>Total Operating Revenues</b>	<b>756,882</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	40,629	8
Pumping Expenses (620-625)	128,875	9
Water Treatment Expenses (630-635)	27,043	10
Transmission and Distribution Expenses (640-655)	52,599	11
Customer Accounts Expenses (901-904)	5,749	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	132,119	14
<b>Total Operation and Maintenance Expenses</b>	<b>387,014</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	322,804	15
Amortization Expense (404-407)		16
Taxes (408)	9,397	17
<b>Total Other Operating Expenses</b>	<b>332,201</b>	
<b>Total Operating Expenses</b>	<b>719,215</b>	
<b>NET OPERATING INCOME</b>	<b>37,667</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	17	690	1,242	1
Commercial	9	340	3,008	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>26</b>	<b>1,030</b>	<b>4,250</b>	
Metered Sales to General Customers (461)				
Residential	1,681	190,066	361,918	4
Commercial	154	69,479	101,389	5
Industrial	71	40,798	57,747	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,906</b>	<b>300,343</b>	<b>521,054</b>	
Private Fire Protection Service (462)	90		31,608	7
Public Fire Protection Service (463)	1		185,562	8
Other Sales to Public Authorities (464)	5	496	1,189	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,028</b>	<b>301,869</b>	<b>743,663</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	185,562	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>185,562</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,982	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,982</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
Amortization of prepaid rental of water utility property	7,500	8
Rental of hydrant tools and accessories	3,737	9
<b>Total Rents from Water Property (472)</b>	<b>11,237</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		11
<b>Other (specify):</b>		
NONE		12
<b>Total Other Water Revenues (474)</b>	<b>0</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	39,391	3
Maintenance of Water Source Plant (605)	1,238	4
<b>Total Source of Supply Expenses</b>	<b>40,629</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	11,037	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	98,012	7
Operation Supplies and Expenses (623)	12,517	8
Maintenance of Pumping Plant (625)	7,309	9
<b>Total Pumping Expenses</b>	<b>128,875</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	5,639	10
Chemicals (631)	17,436	11
Operation Supplies and Expenses (632)	2,780	12
Maintenance of Water Treatment Plant (635)	1,188	13
<b>Total Water Treatment Expenses</b>	<b>27,043</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	17,822	14
Operation Supplies and Expenses (641)	8,426	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,295	16
Maintenance of Mains (651)	6,886	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	4,834	19
Maintenance of Hydrants (654)	8,310	20
Maintenance of Other Plant (655)	4,026	21
<b>Total Transmission and Distribution Expenses</b>	<b>52,599</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,536	22
Accounting and Collecting Labor (902)	28	23
Supplies and Expenses (903)	1,185	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>5,749</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	50,705	27
Office Supplies and Expenses (921)	6,048	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	23,022	30
Property Insurance (924)	3,924	31
Injuries and Damages (925)	1,835	32
Employee Pensions and Benefits (926)	29,762	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,520	35
Transportation Expenses (933)	10,917	36
Maintenance of General Plant (935)	386	37
<b>Total Administrative and General Expenses</b>	<b>132,119</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>387,014</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent			<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			<b>2</b>
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security	Based upon actual wages	8,441	<b>3</b>
PSC Remainder Assessment	100% to water utility	956	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>9,397</b>	

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	700,847	110	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	176,607		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>877,454</b>	<b>110</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	208,057		12
Structures and Improvements (321)	1,956,734	163	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	507,441	21	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	103,378		20
<b>Total Pumping Plant</b>	<b>2,775,610</b>	<b>184</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,743		23
<b>Total Water Treatment Plant</b>	<b>12,743</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			700,957	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			176,607	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>877,564</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			208,057	12
Structures and Improvements (321)		(46,191)	1,910,706	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			507,462	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		46,191	149,569	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>2,775,794</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,743	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>12,743</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,065,799		26
Transmission and Distribution Mains (343)	9,640,932	396,678	27
Fire Mains (344)	0		28
Services (345)	1,454,226	109,825	29
Meters (346)	190,267	21,010	30
Hydrants (348)	1,258,027	72,812	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>13,609,251</b>	<b>600,325</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	14,658	1,693	35
Computer Equipment (391.1)	16,506		36
Transportation Equipment (392)	70,048		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	175		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	24,704		43
Miscellaneous Equipment (398)	75,349		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>201,440</b>	<b>1,693</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,476,498</b>	<b>602,312</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>17,476,498</b>	<b>602,312</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>1,065,799</b>	<b>26</b>
Transmission and Distribution Mains (343)	12,224		<b>10,025,386</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	7,298		<b>1,556,753</b>	<b>29</b>
Meters (346)	3,567		<b>207,710</b>	<b>30</b>
Hydrants (348)	2,183		<b>1,328,656</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>25,272</b>	<b>0</b>	<b>14,184,304</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			<b>0</b>	<b>33</b>
Structures and Improvements (390)			<b>0</b>	<b>34</b>
Office Furniture and Equipment (391)			<b>16,351</b>	<b>35</b>
Computer Equipment (391.1)			<b>16,506</b>	<b>36</b>
Transportation Equipment (392)			<b>70,048</b>	<b>37</b>
Stores Equipment (393)			<b>0</b>	<b>38</b>
Tools, Shop and Garage Equipment (394)			<b>0</b>	<b>39</b>
Laboratory Equipment (395)			<b>0</b>	<b>40</b>
Power Operated Equipment (396)			<b>175</b>	<b>41</b>
Communication Equipment (397)			<b>0</b>	<b>42</b>
SCADA Equipment (397.1)			<b>24,704</b>	<b>43</b>
Miscellaneous Equipment (398)			<b>75,349</b>	<b>44</b>
Other Tangible Property (399)			<b>0</b>	<b>45</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>203,133</b>	
<b>Total utility plant in service directly assignable</b>	<b>25,272</b>	<b>0</b>	<b>18,053,538</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>46</b>
<b>Total utility plant in service</b>	<b>25,272</b>	<b>0</b>	<b>18,053,538</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			27,103	27,103	1
February			25,827	25,827	2
March			28,567	28,567	3
April			29,116	29,116	4
May			34,943	34,943	5
June			37,620	37,620	6
July			53,764	53,764	7
August			40,626	40,626	8
September			40,609	40,609	9
October			31,834	31,834	10
November			27,724	27,724	11
December			28,357	28,357	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>406,090</b>	<b>406,090</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				4,581	13
Less: Other utility use				3,059	14
Other utility use explanation:					15
Well prelube and rehab and reservoir cleaning					
Water pumped into distribution system				398,450	16
Less: Water sold				301,869	17
Losses and unaccounted for				96,581	18
Percent unaccounted for to the nearest whole percent (%)				24%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,422	21
Date of maximum: 7/14/1998					22
Cause of maximum:					23
Dry weather conditions during which many customers watered their lawns					
Minimum gallons pumped by all methods in any one day during reporting year				740	24
Date of minimum: 11/10/1998					25
Total KWH used for pumping for the year				1,495,172	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL-W272 N2548 APPLETREE LN AX 416		182	8	50,400	Yes	<b>1</b>
WELL-W240 N3065 PEWAUKEE RD BH 442		1,200	12	547,000	Yes	<b>2</b>
WELL-N31 W22610 GREEN RD    BH 443		1,075	12	800,000	Yes	<b>3</b>
WELL-W272 N2548 APPLETREE LN BO 775		1,248	10	276,000	Yes	<b>4</b>
WELL-N20 W22040 NORTH AVE    CB 343		340	16	864,000	Yes	<b>5</b>
WELL-W239 N2240 PEWAUKEE RD CB 344		340	16	576,000	Yes	<b>6</b>
WELL-W226 N930 NORTHMOUND   FN 814		1,000	10	720,000	Yes	<b>7</b>
WELL-N22 W26312 DEERHAVEN RI KW 578		1,180	16	864,000	Yes	<b>8</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	A	B	C	<b>1</b>
Location	BH 442	BH 443	BO 775	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	GRWNFOS	BYRON-JACKSON	GOULDS	<b>5</b>
Year Installed	1991	1990	1989	<b>6</b>
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	380	500	150	<b>8</b>
Pump Motor or Standby Engine Mfr	FRANKLIN	BYRON-JACKSON	FRANKLIN	<b>10</b>
Year Installed	1991	1990	1989	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	100	125	25	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	D	E	F	<b>14</b>
Location	BO 775	AX 416	CB 343	<b>15</b>
Purpose	S	P	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	GOULDS	STA-RITE	LAYNE & BOWLER	<b>18</b>
Year Installed	1989	1996	1994	<b>19</b>
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	150	32	600	<b>21</b>
Pump Motor or Standby Engine Mfr	FORD	BURKS	G.E.	<b>23</b>
Year Installed	1989	1992	1994	<b>24</b>
Type	NATURAL GAS	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	25	2	50	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	G	H	I	<b>1</b>
Location	CB 344	FN 814	FN 814	<b>2</b>
Purpose	P	P	S	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	SIMMONS	AMERICAN TURBINE	AMERICAN TURBINE	<b>5</b>
Year Installed	1996	1993	1993	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	396	430	430	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	FORD	<b>10</b>
Year Installed	1996	1993	1993	<b>11</b>
Type	ELECTRIC	ELECTRIC	NATURAL GAS	<b>12</b>
Horsepower	40	75	75	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	J	K	L	<b>14</b>
Location	BH 443	BH 443	BH 443	<b>15</b>
Purpose	B	B	S	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	AURORA	AURORA	AURORA	<b>18</b>
Year Installed	1982	1982	1982	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	760	603	603	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U S ELECTRIC	WAUKESHA ENGINE	<b>23</b>
Year Installed	1982	1982	1982	<b>24</b>
Type	ELECTRIC	ELECTRIC	NATURAL GAS	<b>25</b>
Horsepower	60	60	60	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	M	N	O	<b>1</b>
Location	BO 775	BO 775	CB 343	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	FAIRBANKS MFG	FAIRBANKS MFG	AURORA	<b>5</b>
Year Installed	1989	1989	1992	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	526	460	750	<b>8</b>
Pump Motor or Standby Engine Mfr	G.E.	G.E.	MARATHON	<b>9</b>
Year Installed	1989	1989	1992	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	40	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	P	Q	R	<b>13</b>
Location	CB 343	FN 814	FN 814	<b>14</b>
Purpose	B	B	B	<b>15</b>
Destination	D	D	D	<b>16</b>
Pump Manufacturer	AURORA	AMERICAN	AMERICAN	<b>17</b>
Year Installed	1992	1993	1993	<b>18</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	<b>19</b>
Actual Capacity (gpm)	750	254	254	<b>20</b>
Pump Motor or Standby Engine Mfr	MARATHON	U.S. ELECTRIC	U.S. ELECTRIC	<b>21</b>
Year Installed	1992	1993	1993	<b>22</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>23</b>
Horsepower	60	25	25	<b>24</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	S	T	U	<b>1</b>
Location	FN 814	KW 578	KW 578	<b>2</b>
Purpose	B	P	S	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AMERICAN	GOULDS	GOULDS	<b>5</b>
Year Installed	1993	1997	1997	<b>6</b>
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	<b>7</b>
Actual Capacity (gpm)	1,500	580	580	<b>8</b>
Pump Motor or Standby Engine Mfr	FORD	EXODYNE	KOHLER	<b>10</b>
Year Installed	1993	1997	1997	<b>11</b>
Type	NATURAL GAS	ELECTRIC	DIESEL	<b>12</b>
Horsepower	125	150	150	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1974	1982	1989	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	158	0	0	10
Total capacity in gallons	250,000	300,000	70,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760	0.7920	0.2880	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	N	N	N	23
				24
				25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	4	5	6	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1989	1992	1993	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	79	0	0	10
				11
Total capacity in gallons	650,000	233,000	200,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2880	0.8640	0.5040	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	13,152	0	0	0	13,152	1
P	D	6.000	38,203	0	0	0	38,203	2
P	S	6.000	25	0	0	0	25	3
M	D	8.000	12,716	0	0	0	12,716	4
M	S	8.000	75	0	0	0	75	5
P	D	8.000	87,341	9,451	290	0	96,502	6
P	S	8.000	169	0	0	0	169	7
P	D	10.000	8,743	0	0	0	8,743	8
P	S	10.000	51	0	0	0	51	9
M	D	12.000	15,681	0	0	0	15,681	10
M	S	12.000	535	0	0	0	535	11
P	D	12.000	104,466	2,324	0	0	106,790	12
P	S	12.000	1,890	0	0	0	1,890	13
M	D	16.000	3,419	0	0	0	3,419	14
P	D	16.000	121	0	0	0	121	15
<b>Total Within Municipality</b>			<b>286,587</b>	<b>11,775</b>	<b>290</b>	<b>0</b>	<b>298,072</b>	
<b>Total Utility</b>			<b>286,587</b>	<b>11,775</b>	<b>290</b>	<b>0</b>	<b>298,072</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	1,644	0	6	0	1,638	375	1
M	1.250	64	2	0	0	66	11	2
M	1.500	183	92	0	0	275	67	3
P	2.000	1	0	0	0	1		4
M	2.000	216	10	0	0	226	54	5
M	3.000	1	0	0	0	1		6
P	4.000	1	0	0	0	1		7
P	6.000	24	0	0	0	24	4	8
P	8.000	4	0	0	0	4		9
M	10.000	5	0	0	0	5		10
P	10.000	2	0	0	0	2		11
<b>Total Utility</b>		<b>2,145</b>	<b>104</b>	<b>6</b>	<b>0</b>	<b>2,243</b>	<b>511</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,588	211	55	0	1,744	73	1
1.000	167	28	7	0	188	3	2
1.500	46	3	0	0	49	7	3
2.000	41	4	0	0	45	10	4
3.000	11	1	0	0	12	4	5
4.000	3	0	0	0	3	2	6
<b>Total:</b>	<b>1,856</b>	<b>247</b>	<b>62</b>	<b>0</b>	<b>2,041</b>	<b>99</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,638	42	16	0	0	48	1,744	1
1.000	83	59	26	1	0	19	188	2
1.500	14	20	14	0	0	1	49	3
2.000	12	21	9	3	0	0	45	4
3.000	0	6	6	0	0	0	12	5
4.000	0	2	1	0	0	0	3	6
<b>Total:</b>	<b>1,747</b>	<b>150</b>	<b>72</b>	<b>4</b>	<b>0</b>	<b>68</b>	<b>2,041</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	695	31	1		725	2
<b>Total Fire Hydrants</b>	<b>695</b>	<b>31</b>	<b>1</b>	<b>0</b>	<b>725</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year: 726

Number of distribution system valves end of year: 1,432

Number of distribution valves operated during year: 380

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

#### SOURCE OF SUPPLY EXPENSES

##### Operating Supplies and Expense (602):

The District had incurred expenses of \$32,166 in past years related to the design of a future water tower. In 1998 this project was abandoned.

#### PUMPING EXPENSES

##### Fuel or Power Purchased for Pumping (622):

The District's cost of power purchased for pumping increased 46% from the prior year; from \$66,977 to \$96,012. The reason was threefold: (1) The number of gallons of water pumped increased 18%, 406,090 vs 345,066, (2) The increase was during "peak" hours resulting in KWH's used of 1,495,172 in 1998, compared to 1,133,100 in 1997 - an increase of 32% and (3) The electric company increased its rate in 1998 by 13%

#### TRANSMISSION AND DISTRIBUTION EXPENSES:

##### Maintenance of Reservoirs and Standpipes (650):

In 1997 the District incurred significant expenses, primarily related to repainting the Green Road reservoir. There were no major expenses incurred in 1998.

##### Maintenance of Mains (651):

During 1998 there were several watermain breaks within the District. In 1997 there had been none.

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### Water Utility Plant in Service (Page W-08)

#### Structures and Improvements (321)

#### Other Pumping Equipment (328)

In 1997, the cost of a generator installed in the Deer Haven pumpstation, as part of the pumpstation contract, was erroneously included in the cost of the building.

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### Water Mains (Page W-15)

Watermains installed in new subdivisions are installed and paid for by the developer of the subdivision. Watermain extensions installed by the District are assessed to the property owners for the actual cost of the watermain extension. Assessments are payable in full or in installments over ten years. Interest is charged on assessments paid in installments at a rate of 0.5% over the cost of funds used to finance the project. Property owners electing not to hook up to the system are eligible to defer their assessment until the time of their connection to the system.

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### Water Services (Page W-16)

Extension of watermains and new services, constructed by the District, are assessed against the benefited property. The average actual cost of service laterals are included with the watermain extension assessments. Charges for service laterals installed independently of a watermain extension project are assessed against the benefited property at the following rates:

Laterals size 3/4" to 1"	Lesser of actual cost or \$750
Lateral size greater than 1"	Actual cost of lateral installation

The District contracts for the installation of such service laterals.

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## WATER OPERATING SECTION FOOTNOTES

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### Hydrants and Distribution System Valves (Page W-18)

District personnel tested only 26% of distribution valves in 1998 due to a shortage of staff. The District superintendent is aware that more testing needs to be done and will make a concerted effort to correct this in 1999.

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